

Internal Revenue Service  
**memorandum**

CC:TL  
Br3:FJElward

date: JUN 08 1989

to: District Counsel, Seattle  
Attention: Catherine L. Campbell

from: Assistant Chief Counsel (Tax Litigation)

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subject: Request for Technical Advice  
Interest on Employment Taxes Pursuant to I.R.C. § 6205

Tax Litigation Advice

Your memorandum of February 7, 1989 requested technical advice on an apparent conflict between Private Letter Ruling 85-48003 and the National Coursebook provided to tax examiner trainees. Specifically, you request advice on when interest starts to run on a nonpayment or an underpayment for a period for which a Form 2504 is executed, the due date of the return for the period or the date of assessment of the tax for the period.

As you note, the private letter ruling states that the interest starts to run from the due date of the return for the period, but the Coursebook states that the interest starts to run from the date of assessment.

We agree with your view that the letter ruling is supported by the Code and regulations and states the correct rule. We referred your request to the Assistant Chief Counsel (Employee Benefits and Exempt Organizations). That office, by memorandum of May 30, 1989, also agrees that the private letter ruling states the correct rule and the Coursebook is in error. The memorandum contains a comprehensive discussion. We adopt the discussion and rationale of the memorandum. We attach a copy of the last-mentioned memorandum for your reference.

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The Assistant Chief Counsel (Employee Benefits and Exempt Organizations) furnished a copy of its May 30, 1989 memorandum to the office that has responsibility for the Coursebook.

MARLENE GROSS

By:



SOMMERS B. BROWN  
Senior Technical Reviewer  
Tax Litigation Division

Attachment:

May 30, 1989 Memorandum